

**SYSTEM OR METHOD FOR  
GATHERING AND UTILIZING INFORMATION**

**ABSTRACT OF DISCLOSURE**

A system or method (collectively "system") for gathering and utilizing information. The system can identify, gather, and manage information in an automated fashion without human intervention and in accordance with user-defined processing rules ("rules"). Communications, documents, and other forms of information embodied in a retrievable format (collectively "files") can be stored in a depository that is accessible by a search tool. The search tool uses a search parameter to identify one or more interesting files amongst all of the files in the depository. Search parameters can be created in accordance with rules relating to particular objectives. For example, in a tax credit embodiment, potential tax credit opportunities can be identified from within the depository. The search parameters can be designed to identify particular activities in accordance with relevant tax laws and regulations. Information contained in the interesting files can be stored in various database records formatted specifically to accomplish the specific objectives of the system.

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